

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

Original Side Section – High Court of A.P., Hyderabad - Cash collected through State Bank of Hyderabad, A.P. High Court Branch bearing Account No.52005821812 of Registrar, Judicial, A.P. High Court, Hyderabad – Remitted to Government – Change of Head of Account – Orders – Issued.

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REVENUE (REGISTRATION-II) DEPARTMENT.

G.O.Rt.No. 391

Dated 29-03-2011.

Read the following :

- 1) From the Registrar (Judicial), High Court of A.P., Hyderabad, Letter Judl.O.S.No.391/2010, dated 28-09-2010.
- 2) From the Commissioner and Inspector General of Registration and Stamps, A.P., Hyderabad Letter No.GS03/6716/10, dated 23-11-2010.

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ORDER :

The Registrar (Judicial), High Court of A.P., Hyderabad in his letter 1<sup>st</sup> read above, has stated that an amount of Rs.7,31,82,388/- was collected towards Court fee and Non-Judicial Stamps from 01-3-2007 to 30-11-2007 through State Bank of Hyderabad, High Court of A.P. Branch vide Account No.52005821812 operated by Registrar (Judicial) and the same was credited under the Head of Account “MH-0030-Stamps and Registrations, SHM-01-Stamps Judicial, MH-102 Sale of Stamps, SH-01 – Sale of Stamps”. Out of the total amount of Rs.7,31,82,388/-, an amount of Rs.4,21,06,000/- which is deposited towards Non-Judicial Stamps for engrossing the decree as per Hon’ble Court order dated 23-08-2007 made in application No.728/07 in application No.729/07 in C.S.No.14/58, was erroneously credited to the above head of account of the Court fee, which ought to have been credited into the non-judicial head of Account i.e., “MH-0030-Stamps and Registrations, SHM-02-Stamps Duty (Non-Judicial), MH-102 Sale of Stamps, SH-01 – Sale of Stamps”.

2) In the letter 2<sup>nd</sup> read above, the Commissioner and Inspector General of Registration and Stamps, Hyderabad has stated that the Registrar, Judicial, A.P. High Court in his letter No.OS.No.223/2010, dated 01-05-2010 requested for denoting stamp duty of Rs.4,21,06,000/- on the decree forwarded in the application No.728/07 and 729/07 in C.S. No.14/1958, where the amount was credited as “Court Fee” instead of crediting the same into the “Non-Judicial Head of Account”. The Registrar, Judicial, A.P. High Court has also enclosed a challan for Rs.7,31,82,388/- in which the same amount is included.

3) In the letter No.GS03/6716/2010, dated 29-06-2010, the Commissioner and Inspector General of Registration and Stamps informed the Registrar, Judicial that they are not competent for transfer of the said amount from one account to the other. In response to the above said letter, the Joint Registrar, Judicial, A.P. High Court in his letter O.S.No.391/2010, dated 15-07-2010 addressed to the Accountant General, Andhra Pradesh, Hyderabad and District Treasury Officer, Hyderabad for transmitting the amount to the Non-Judicial Stamp account.

4) The Accountant General, Andhra Pradesh, Hyderabad in his letter No.GSC-III/Genl/2010-11/3, dated 31-08-2010 has stated that the request to transfer the amount of Rs.4,21,06,000/- out of Rs.7,31,82,388/- collected towards Court Fee, to correct Head of Account i.e., “MH-0030-02-102-01 (Stamps – Non-Judicial) cannot be acceded to at this stage since the misclassification had occurred between two sub-major heads of the same Receipt Head of Account in the year 2007-08. As per Codal provision, no corrections are admissible to rectify any misclassifications, once the accounts are closed.

P.T.O. ...

5) The Commissioner and Inspector General of Registration and Stamps has therefore requested the Government for guidance and issue instructions in the matter.

6) After careful examination, it is considered that since the accounts 2007-08 already finalized, it may not be possible for transferring the amount from Judicial to Non-Judicial head of account. However, for release of the document, Government direction is required. As there is no net impact on the Government accounts, Government hereby agree to change the head of account for the amount of Rs.4,21,06,000/- (Rupees four crore twenty one lakh and six thousand only) which is deposited towards Non Judicial Stamps in Application No.728/07 in Application No.729/07 in C.S.14/1958, to the Head of Account "M.H.0030- Stamps and Registration, S.M.H.02- Stamps (Non- Judicial),M.H.102-sale of Stamps , S.H.(01) – Sale of Stamps" from the Head of account "M.H.0030- Stamps and Registration, S.M.H. 01 - Stamps Judicial,M.H.102- Sale of Stamps, S.H.(01)- Sale of Stamps", so as to enable the District Registrar, Registration and Stamps to release and send the instrument (final decree), which was registered on 7.9.2009 at the O/o Sub- Registrar, Kukatpally, to the Hon'ble High Court , as per the orders of the Hon'ble Court dated 31.7.2009.

7) The Commissioner and Inspector General of Registration and Stamps, Hyderabad is requested to take necessary further action in the matter.

8) This order issues with the concurrence of Finance Department vide their U.O.No.35526/447/A2/Expr.Rev./2010, dated 22-01-2011

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

M.SAHOO,  
PRINCIPAL SECRETARY TO GOVERNMENT.

To

The Commissioner and Inspector General of Registration and Stamps, Hyderabad.

The Registrar (Judicial), A.P. High Court, Hyderabad.

The Accountant General, A.P., Hyderabad

Copy to :

The Principal Secretary to Government, Finance (FP) Dept.

The Director of Treasuries and Accounts, Hyderabad

The Finance (Expr. Revenue) Dept.

The Finance (BG) Department.

The District Treasury Officer, Hyderabad / Ranga Reddy District, Hyderabad.

The District Registrar, Registration and Stamps, Moosapet, Ranga Reddy District.

The Sub-Registrar, Kukatpally, Ranga Reddy District.

SF/SC

// Forwarded :: By order //

SECTION OFFICER.